



CALIFORNIA
STATE BOARD
OF EQUALIZATION

450 N Street
Sacramento
California 95814

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Interim Executive Director

Recommendation for Assessment of State-Assessed Property

*Property and Special Taxes Department
David J. Gau, Deputy Director*

*State-Assessed Properties Division
John K. Thompson, Chief*

January 1, 2011

Executive Summary

This summary report sets forth the State-Assessed Properties Division staff's recommendation for the lien date 2011 Board Roll of State-Assessed Property. This report reflects:

- Unitary values adopted by the Board on May 24, 2011
- Adjustments to the unitary value based on prior Board action
- Staff-recommended nonunitary values to be set by the Board on July 26, 2011

In conformity with section 721 of the Revenue and Taxation Code, the recommended assessments for the unitary property of all utilities are 100 percent of the market value set by the Board. In conformity with federal law, the recommended assessments for railroad property and nonunitary rail transportation property are 81.01 percent of the market value set by the Board. The recommended assessments for all other nonunitary property are 100 percent of market value.

This report contains tabulations showing:

Table I State-assessed property allocated to counties

Table II Unitary and nonunitary property of state assessees by company and by industry

For the state as a whole, there was an increase of 7.96 percent in the 2011-2012 assessed values compared to 2010-2011. Changes by industry group are as follows:

| Industry Group | 2010-2011 Assessed Value | 2011-2012 Assessed Value | Amount of Change | Percentage Change |
|--------------------------|-----------------------------|-------------------------------------|-------------------------|----------------------|
| Gas, Electric and Water | \$47,961,044,721 | 52,314,142,403 | \$4,353,097,682 | 9.08% |
| Local Exchange Telephone | 9,664,139,645 | 11,603,571,763 | 1,939,432,118) | 20.07% |
| Pipeline | 1,215,695,278 | 1,206,345,727 | (9,349,551) | (0.77%) |
| Railcar Maintenance | 13,705,437 | 16,614,962 | 2,919,525 | 21.23% |
| Railroad | 2,218,565,157 | 2,230,114,205 | 511,549,048 | 23.06% |
| Electric Generation | 7,195,198,000 | 6,968,534,000 | (226,664,000) | (3.15%) |
| Interexchange Telephone | 4,060,146,345 | 3,377,269,993 | (682,876,352) | (16.82%) |
| Wireless Telephone | 6,677,025,282 | 7,071,499,043 | 394,473,761 | 5.91% |
| Radio Telephone | 6,043,800 | 5,840,860 | (202,940) | (3.36%) |
| Total | \$79,011,563,665 | \$85,293,932,956¹ | \$ 6,282,369,291 | 7.95% |

¹ This total reflects unitary values adopted by the Board on May 24, 2011, nonunitary values to be set by the Board on July 26, 2011 and adjustments to reflect prior Board action.

Recommended Assessed Values of State-Assessed Property

Table I

Lien Date - January 1, 2011

| County Number | County Name | 2010-2011 | 2011-2012 | Increase (Decrease) | % Increase (Decrease) |
|---------------|--------------|----------------|----------------|---------------------|-----------------------|
| 1 | Alameda | 2,639,414,306 | 2,782,447,006 | 143,032,700 | 5.42% |
| 2 | Alpine | 21,518,973 | 19,162,630 | (2,356,343) | (10.95%) |
| 3 | Amador | 193,953,054 | 199,162,894 | 5,209,840 | 2.69% |
| 4 | Butte | 735,801,688 | 812,769,785 | 76,968,097 | 10.46% |
| 5 | Calaveras | 112,125,107 | 118,972,560 | 6,847,453 | 6.11% |
| 6 | Colusa | 366,368,347 | 894,722,181 | 528,353,834 | 144.21% |
| 7 | Contra Costa | 3,437,966,831 | 3,616,849,172 | 178,882,341 | 5.20% |
| 8 | Del Norte | 39,692,131 | 38,506,438 | (1,185,693) | (2.99%) |
| 9 | El Dorado | 296,992,611 | 314,309,650 | 17,317,039 | 5.83% |
| 10 | Fresno | 3,125,155,775 | 3,331,210,880 | 206,055,105 | 6.59% |
| 11 | Glenn | 110,032,124 | 114,806,953 | 4,774,829 | 4.34% |
| 12 | Humboldt | 299,142,072 | 354,032,250 | 54,890,178 | 18.35% |
| 13 | Imperial | 286,108,666 | 312,328,143 | 26,219,477 | 9.16% |
| 14 | Inyo | 89,680,341 | 117,739,151 | 28,058,810 | 31.29% |
| 15 | Kern | 3,461,684,205 | 3,528,216,686 | 66,532,481 | 1.92% |
| 16 | Kings | 362,437,942 | 381,548,364 | 19,110,422 | 5.27% |
| 17 | Lake | 124,016,981 | 133,434,108 | 9,417,127 | 7.59% |
| 18 | Lassen | 163,228,163 | 163,420,590 | 192,427 | 0.12% |
| 19 | Los Angeles | 12,924,903,786 | 13,834,385,551 | 909,481,765 | 7.04% |
| 20 | Madera | 386,522,974 | 621,976,593 | 235,453,619 | 60.92% |
| 21 | Marin | 418,237,433 | 457,134,251 | 38,896,818 | 9.30% |
| 22 | Mariposa | 73,870,370 | 73,208,655 | (661,715) | (0.90%) |
| 23 | Mendocino | 228,926,309 | 231,905,453 | 2,979,144 | 1.30% |
| 24 | Merced | 463,643,314 | 504,498,722 | 40,855,408 | 8.81% |
| 25 | Modoc | 166,630,303 | 155,350,207 | (11,280,096) | (6.77%) |
| 26 | Mono | 81,188,605 | 97,701,734 | 16,513,129 | 20.34% |
| 27 | Monterey | 1,298,035,309 | 1,314,851,699 | 16,816,390 | 1.30% |
| 28 | Napa | 242,203,598 | 265,778,947 | 23,575,349 | 9.73% |
| 29 | Nevada | 264,690,037 | 275,728,073 | 11,038,036 | 4.17% |
| 30 | Orange | 4,673,857,897 | 5,185,554,992 | 511,697,095 | 10.95% |
| 31 | Placer | 983,349,840 | 1,065,098,362 | 81,748,522 | 8.31% |
| 32 | Plumas | 425,743,980 | 452,188,991 | 26,445,011 | 6.21% |

Recommended Assessed Values of State-Assessed Property

Table I

Lien Date - January 1, 2011

| County Number | County Name | 2010-2011 | 2011-2012 | Increase (Decrease) | % Increase (Decrease) |
|--------------------|-----------------|-----------------------|-----------------------|----------------------|-----------------------|
| 33 | Riverside | 4,094,964,599 | 4,755,694,810 | 660,730,211 | 16.14% |
| 34 | Sacramento | 1,532,684,197 | 1,522,199,916 | (10,484,281) | (0.68%) |
| 35 | San Benito | 109,094,245 | 114,048,041 | 4,953,796 | 4.54% |
| 36 | San Bernardino | 5,491,262,587 | 6,126,934,360 | 635,671,773 | 11.58% |
| 37 | San Diego | 9,785,994,279 | 10,623,531,257 | 837,536,978 | 8.56% |
| 38 | San Francisco | 2,394,558,930 | 2,441,452,810 | 46,893,880 | 1.96% |
| 39 | San Joaquin | 1,579,107,787 | 1,680,372,044 | 101,264,257 | 6.41% |
| 40 | San Luis Obispo | 2,855,925,405 | 2,901,315,119 | 45,389,714 | 1.59% |
| 41 | San Mateo | 1,397,011,154 | 1,400,556,384 | 3,545,230 | 0.25% |
| 42 | Santa Barbara | 746,117,171 | 807,247,460 | 61,130,289 | 8.19% |
| 43 | Santa Clara | 3,578,631,540 | 3,656,498,365 | 77,866,825 | 2.18% |
| 44 | Santa Cruz | 303,720,036 | 323,873,680 | 20,153,644 | 6.64% |
| 45 | Shasta | 766,163,275 | 800,493,950 | 34,330,675 | 4.48% |
| 46 | Sierra | 45,760,511 | 38,801,669 | (6,958,842) | (15.21%) |
| 47 | Siskiyou | 281,557,323 | 283,077,612 | 1,520,289 | 0.54% |
| 48 | Solano | 895,079,916 | 972,799,038 | 77,719,122 | 8.68% |
| 49 | Sonoma | 733,944,037 | 776,463,325 | 42,519,288 | 5.79% |
| 50 | Stanislaus | 402,014,167 | 436,256,007 | 34,241,840 | 8.52% |
| 51 | Sutter | 421,752,115 | 405,067,706 | (16,684,409) | (3.96%) |
| 52 | Tehama | 209,732,085 | 215,390,671 | 5,658,586 | 2.70% |
| 53 | Trinity | 27,151,585 | 28,135,788 | 984,203 | 3.62% |
| 54 | Tulare | 687,632,060 | 828,451,036 | 140,818,976 | 20.48% |
| 55 | Tuolumne | 128,432,888 | 138,643,202 | 10,210,314 | 7.95% |
| 56 | Ventura | 1,347,946,373 | 1,512,701,424 | 164,755,051 | 12.22% |
| 57 | Yolo | 447,243,006 | 481,441,491 | 34,198,485 | 7.65% |
| 58 | Yuba | 250,959,322 | 253,484,120 | 2,524,798 | 1.01% |
| Grand Total | | 79,011,563,665 | 85,293,932,956 | 6,282,369,291 | 7.95% |

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2011

| SBE No. | Company Name | | | | Nonunitary Assessed Value | Total Assessed Value |
|-----------------------------------|---|----------------|----------------|----------------------------|---------------------------------|----------------------|
| | | Board-Adopted | Allocated | Note No. (See Pages 22) | Miscellaneous Physical Property | |
| Gas, Electric and Water Companies | | | | | | |
| 101 | Golden State Water Company | 562,900,000 | 562,900,000 | | 18,670,936 | 581,570,936 |
| 103 | Anza Electric Cooperative, Inc. | 15,400,000 | 15,400,000 | | - | 15,400,000 |
| 104 | Central Valley Gas Storage, LLC | 863,000 | 863,000 | | - | 863,000 |
| 106 | PacifiCorp | 192,400,000 | 192,400,000 | | 14,359,370 | 206,759,370 |
| 119 | Trans Bay Cable LLC | 531,000,000 | 550,340,597 | 1 | - | 550,340,597 |
| 121 | Gill Ranch Storage, LLC | 222,400,000 | 222,400,000 | | - | 222,400,000 |
| 125 | Terra-Gen Dixie Valley, LLC | 4,378,000 | 4,378,000 | | - | 4,378,000 |
| 135 | Pacific Gas & Electric Company | 22,170,000,000 | 22,170,000,000 | | 138,694,983 | 22,308,694,983 |
| 141 | San Diego Gas & Electric Company | 5,892,800,000 | 5,892,800,000 | | 27,865,455 | 5,920,665,455 |
| 146 | Sierra Pacific Power Company | 85,900,000 | 72,711,000 | 2 | 934,045 | 73,645,045 |
| 148 | Southern California Edison Company | 17,083,200,000 | 17,083,200,000 | | 115,365,574 | 17,198,565,574 |
| 149 | Southern California Gas Company | 3,477,300,000 | 3,477,300,000 | | 77,592,185 | 3,554,892,185 |
| 152 | Southwest Gas Corporation | 207,400,000 | 209,076,000 | 3 | - | 209,076,000 |
| 153 | Transwestern Pipeline Company | 608,000 | 608,000 | | - | 608,000 |
| 156 | Atlantic Path 15, LLC | 131,500,000 | 136,300,000 | 4 | - | 136,300,000 |
| 160 | Valley Electric Association, Inc. | 82,800 | 82,800 | | - | 82,800 |
| 163 | California Pacific Electric Company, LLC | 127,400,000 | 127,400,000 | | - | 127,400,000 |
| 173 | Surprise Valley Electrification Corp. | 14,200,000 | 14,200,000 | | - | 14,200,000 |
| 176 | Plumas-Sierra Rural Electric Cooperative | 70,600,000 | 70,600,000 | | 119,122 | 70,719,122 |
| 180 | North Baja Pipeline, LLC | 89,000,000 | 89,000,000 | | - | 89,000,000 |
| 185 | Mountain Utilities, LLC | 1,540,000 | 1,158,500 | 5 | 1,442,400 | 2,600,900 |
| 187 | Mojave Pipeline Company | 46,500,000 | 46,500,000 | | - | 46,500,000 |
| 188 | Kern River Gas Transmission Company | 276,800,000 | 276,800,000 | | - | 276,800,000 |
| 189 | Standard Pacific Gas Line, Inc. | 22,700,000 | 22,700,000 | | - | 22,700,000 |
| 190 | Tuscarora Gas Transmission Company | 68,600,000 | 68,600,000 | | 112,244 | 68,712,244 |
| 191 | Arizona Public Service Company | 2,410,000 | 2,410,000 | | - | 2,410,000 |
| 192 | Alpine Natural Gas Operating Company No. One LI | 1,920,000 | 1,920,000 | | - | 1,920,000 |
| 193 | Southwest Transmission Cooperative, Inc. | 126,500 | 126,500 | | - | 126,500 |
| 194 | West Coast Gas Company, Inc. | 702,000 | 702,000 | | 88,692 | 790,692 |
| 195 | Wild Goose Storage, LLC | 235,300,000 | 235,300,000 | | - | 235,300,000 |

* Includes a 10% penalty pursuant to Revenue and Taxation Code section 830 for failure to file, late filing, or incomplete filing (Maximum \$20,000,000).

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2011

| SBE No. | Company Name | | | | Nonunitary Assessed Value | Total Assessed Value |
|---|--|----------------|----------------|----------------------------|---------------------------------|----------------------|
| | | Board-Adopted | Allocated | Note No. (See Pages 22) | Miscellaneous Physical Property | |
| Gas, Electric and Water Companies (continued) | | | | | | |
| 196 | Questar Southern Trails Pipeline Company | 16,800,000 | 16,800,000 | | - | 16,800,000 |
| 197 | El Paso Natural Gas Company | 73,700,000 | 73,700,000 | | - | 73,700,000 |
| 198 | Lodi Gas Storage, LLC | 294,500,000 * | 280,221,000 | 6 | - | 280,221,000 |
| Total - Gas, Electric, and Water Companies | | 51,920,930,300 | 51,918,897,397 | | 395,245,006 | 52,314,142,403 |

* Includes a 10% penalty pursuant to Revenue and Taxation Code section 830 for failure to file, late filing, or incomplete filing (Maximum \$20,000,000).

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2011

| SBE No. | Company Name | | | | Nonunitary Assessed Value | Total Assessed Value |
|--|--|----------------|----------------|----------------------------|---------------------------------|----------------------|
| | | Board-Adopted | Allocated | Note No. (See Pages 22) | Miscellaneous Physical Property | |
| Local Exchange Telephone Companies | | | | | | |
| 201 | Verizon California, Inc. | 3,407,900,000 | 3,382,176,000 | 7 | 8,608,947 | 3,390,784,947 |
| 202 | CenturyTel of Eastern Oregon, Inc. | 57,600 | 57,600 | | - | 57,600 |
| 203 | Frontier Communications of the Southwest, Inc. | 8,650,000 | 8,650,000 | | - | 8,650,000 |
| 205 | Ponderosa Telephone Co., The | 32,400,000 | 32,400,000 | | 240,280 | 32,640,280 |
| 209 | Pinnacles Telephone Co. | 967,000 | 967,000 | | - | 967,000 |
| 210 | Calaveras Telephone Company | 13,100,000 | 13,100,000 | | 201,011 | 13,301,011 |
| 228 | Ducor Telephone Company | 6,530,000 | 6,530,000 | | 15,020 | 6,545,020 |
| 235 | Foresthill Telephone Co. | 16,100,000 | 16,100,000 | | - | 16,100,000 |
| 239 | Hornitos Telephone Company | 1,130,000 | 1,130,000 | | - | 1,130,000 |
| 240 | Happy Valley Telephone Company | 1,420,000 | 1,420,000 | | 51,445 | 1,471,445 |
| 246 | Kerman Telephone Co. | 21,400,000 | 21,400,000 | | 109,000 | 21,509,000 |
| 279 | Pacific Bell Telephone Company | 7,907,800,000 | 7,636,091,070 | 8 | 93,326,760 | 7,729,417,830 |
| 284 | Citizens Telecommunications Company of Californi | 103,400,000 | 101,051,000 | 9 | 2,570,924 | 103,621,924 |
| 286 | Sierra Telephone Company, Inc. | 44,600,000 | 44,600,000 | | 290,371 | 44,890,371 |
| 294 | SureWest Telephone | 144,700,000 | 144,700,000 | | - | 144,700,000 |
| 301 | Siskiyou Telephone Company, The | 45,200,000 | 45,200,000 | | 100,890 | 45,300,890 |
| 320 | Frontier Communications West Coast, Inc. | 8,310,000 | 8,310,000 | | - | 8,310,000 |
| 327 | Volcano Telephone Company | 23,800,000 | 23,800,000 | | 1,059,599 | 24,859,599 |
| 328 | Cal-Ore Telephone Co. | 7,810,000 | 7,810,000 | | 165,946 | 7,975,946 |
| 330 | Winterhaven Telephone Company | 1,280,000 | 1,280,000 | | 58,900 | 1,338,900 |
| Total - Local Exchange Telephone Companies | | 11,796,554,600 | 11,496,772,670 | | 106,799,093 | 11,603,571,763 |

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2011

| SBE No. | Company Name | | | | Nonunitary Assessed Value | Total Assessed Value |
|----------------------------|--|---------------|---------------|----------------------------|---------------------------------|----------------------|
| | | Board-Adopted | Allocated | Note No. (See Pages 22) | Miscellaneous Physical Property | |
| Pipeline Companies | | | | | | |
| 402 | CALNEV Pipe Line LLC | 82,600,000 | 82,600,000 | | - | 82,600,000 |
| 406 | CPN Pipeline Company dba Calpine Pittsburg, Inc. | 12,200,000 | 12,200,000 | | - | 12,200,000 |
| 407 | Valero Refining Company - California | 693,000 | 693,000 | | - | 693,000 |
| 408 | City of Riverside | - | - | | 1,612,403 | 1,612,403 |
| 409 | West Coast Pipe Lines | 193,100,000 | 193,100,000 | | - | 193,100,000 |
| 410 | Homestake Mining Company of California | 70,800 | 70,800 | | - | 70,800 |
| 412 | Kings County Canal Company | 898,000 | 898,000 | | 319,396 | 1,217,396 |
| 428 | CPN Pipeline Company | 23,600,000 | 23,600,000 | | - | 23,600,000 |
| 429 | Chevron U.S.A., Inc. | 30,700,000 | 30,700,000 | | - | 30,700,000 |
| 432 | Equilon Enterprises LLC | 186,100,000 | 186,100,000 | | - | 186,100,000 |
| 435 | Natomas Central Mutual Water Company | 144,100 * | 144,100 | | - | 144,100 |
| 461 | SFPP, L.P. | 328,500,000 | 328,500,000 | | - | 328,500,000 |
| 462 | ARCO Midcon LLC | 1,260,000 | 1,260,000 | | - | 1,260,000 |
| 464 | Ventura Pipeline System | 4,301,000 * | 4,301,000 | | - | 4,301,000 |
| 465 | Plains Pipeline, LP | 17,000,000 | 17,000,000 | | - | 17,000,000 |
| 467 | ConocoPhillips Company | 405,000 | 405,000 | | - | 405,000 |
| 468 | Shell California Pipeline Company LLC | 5,680,000 | 5,680,000 | | - | 5,680,000 |
| 469 | San Ardo Pipeline Company | 16,500,000 | 16,500,000 | | - | 16,500,000 |
| 475 | Searles Valley Minerals Operations Inc. | 4,300,000 | 4,300,000 | | - | 4,300,000 |
| 476 | Chevron USA, Inc. | 7,710,000 | 7,710,000 | | - | 7,710,000 |
| 478 | California Gas Gathering, Inc. | 44,400 | 44,400 | | - | 44,400 |
| 479 | Chevron Pipeline Company | 111,320,000 * | 111,320,000 | | - | 111,320,000 |
| 480 | ConocoPhillips Pipe Line Company | 47,400,000 | 47,400,000 | | - | 47,400,000 |
| 484 | Calpine Pipeline Corporation | 6,090,000 | 6,090,000 | | - | 6,090,000 |
| 486 | Pacific Pipeline System, LLC | 47,500,000 | 35,183,000 | 10 | - | 35,183,000 |
| 487 | Sacramento Municipal Utilities District | - | - | | 65,271,428 | 65,271,428 |
| 488 | Plains West Coast Terminals, LLC | 5,780,000 | 853,200 | 11 | - | 853,200 |
| 489 | Venoco, Inc. | 5,940,000 | 5,940,000 | | - | 5,940,000 |
| 490 | Crimson California Pipeline, L.P. | 11,880,000 * | 11,880,000 | | - | 11,880,000 |
| 491 | SMF Pipeline | 4,670,000 | 4,670,000 | | - | 4,670,000 |
| Total - Pipeline Companies | | 1,156,386,300 | 1,139,142,500 | | 67,203,227 | 1,206,345,727 |

* Includes a 10% penalty pursuant to Revenue and Taxation Code section 830 for failure to file, late filing, or incomplete filing.

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2011

| SBE No. | Company Name | | | | Nonunitary Assessed Value | Total Assessed Value |
|--|------------------------|---------------|-----------|----------------------------|---------------------------------|----------------------|
| | | Board-Adopted | Allocated | Note No. (See Pages 22) | Miscellaneous Physical Property | |
| Railcar Maintenance Facilities | | | | | @81.01% | |
| 503 | GATX Corporation | - | - | | 10,036,484 | 10,036,484 |
| 506 | TTX Company | - | - | | 6,429,707 | 6,429,707 |
| 509 | Union Tank Car Company | - | - | | 148,771 | 148,771 |
| Total - Railcar Maintenance Facilities | | - | - | | 16,614,962 | 16,614,962 |

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2011

| SBE No. | Company Name | | | Nonunitary Assessed Value | Total Assessed Value |
|--------------------|--|---------------|---------------|--|----------------------|
| | | Board-Adopted | Allocated | Note No. (See Pages 22) | |
| Railroad Companies | | | @81.01% | Including Rail Transportation Property @81.01% | |
| 802 | Central Oregon & Pacific Railroad | 2,560,000 | 2,073,856 | - | 2,073,856 |
| 804 | BNSF Railway Company | 1,202,800,000 | 974,388,279 | 77,067,123 | 1,051,455,402 |
| 808 | West Isle Line, Inc. | 261,000 | 211,436 | 34,348 | 245,784 |
| 810 | California Northern Railroad | 23,300,000 | 18,875,330 | - | 18,875,330 |
| 812 | Ventura County Railroad | 2,880,000 | 2,333,088 | - | 2,333,088 |
| 813 | Pacific Harbor Lines | 20,700,000 | 16,769,071 | - | 16,769,071 |
| 815 | Mendocino Railway | 1,680,000 | 1,360,968 | - | 1,360,968 |
| 817 | Tulare Valley Railroad | 412,500 * | 334,166 | 3,535,787 | 3,869,953 |
| 818 | Central California Traction Company | 6,630,000 | 5,370,964 | 510,752 | 5,881,716 |
| 819 | Carrizo Gorge Railway, Inc. | 31,790 * | 25,752 | - | 25,752 |
| 822 | Pacific Sun Railroad, L.L.C. | 710,000 | 575,171 | - | 575,171 |
| 834 | LRV LLC | 601,700 * | 487,437 | - | 487,437 |
| 839 | Oakland Terminal Railway Company | 99,800 | 80,848 | 215,722 | 296,570 |
| 843 | Union Pacific Railroad Company | 1,391,500,000 | 1,127,254,149 | 409,343,531 | 1,536,597,680 |
| 850 | Modesto & Empire Traction Company | 30,200,000 | 24,465,020 | 1,360,497 | 25,825,517 |
| 857 | Richmond Pacific Railroad Corporation | 996,000 | 806,860 | - | 806,860 |
| 863 | San Diego & Arizona Eastern Railway Co. | - | - | 1,220,037 | 1,220,037 |
| 865 | San Diego & Imperial Valley RR Co. Inc. | 7,380,000 | 5,978,539 | - | 5,978,539 |
| 869 | Coast Belle Railroad Company | 882,200 * | 714,670 | - | 714,670 |
| 878 | Stockton Terminal and Eastern Railroad | 3,080,000 * | 2,495,108 | 611,363 | 3,106,471 |
| 879 | Sunset Railway Company | - | - | 1,010,733 | 1,010,733 |
| 882 | Trona Railway Co. | 15,200,000 | 12,313,520 | 51,231 | 12,364,751 |
| 883 | McCloud Railway Company | 1,110,000 | 899,211 | 90,317 | 989,528 |
| 889 | Yreka Western Railroad Co. | 656,250 ** | 531,629 | 18,550 | 550,179 |
| 894 | Napa Valley Wine Train, Inc. | 22,800,000 | 18,470,280 | 821,410 | 19,291,690 |
| 896 | Santa Cruz Big Trees & Pacific Railway Co. | 2,959,000 * | 2,397,087 | - | 2,397,087 |

* Includes a 10% penalty pursuant to Revenue and Taxation Code section 830 for failure to file, late filing, or incomplete filing.

** Includes a 25% penalty pursuant to Revenue and Taxation Code section 830 for willful failure to file a complete property statement.

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2011

| SBE No. | Company Name | | | | Nonunitary Assessed Value | Total Assessed Value |
|--------------------------------------|-------------------------------------|---------------|---------------|----------------------------|---|----------------------|
| | | Board-Adopted | Allocated | Note No. (See Pages 22) | Miscellaneous Physical Property | |
| Railroad Companies (continued) | | | @81.01% | | Including Rail Transportation Property @81.01% | |
| 897 | San Joaquin Valley Railroad Company | 9,240,000 | 7,485,324 | | 3,563,211 | 11,048,535 |
| 898 | Sierra Northern Railway | 1,800,000 | 1,458,180 | | 393,049 | 1,851,229 |
| 899 | Arizona & California Railroad | 1,450,000 | 1,174,645 | | 935,956 | 2,110,601 |
| Total - Railroad Companies Companies | | 2,751,920,240 | 2,229,330,588 | | 500,783,617 | 2,730,114,205 |

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2011

| SBE No. | Company Name | | | | Nonunitary Assessed Value | Total Assessed Value |
|--------------------------------|--|---------------|-------------|----------------------------|---------------------------------|----------------------|
| | | Board-Adopted | Allocated | Note No. (See Pages 22) | Miscellaneous Physical Property | |
| Electric Generation Facilities | | | | | | |
| 1100 | AES Alamitos, LLC | 226,400,000 | 226,400,000 | | - | 226,400,000 |
| 1101 | AES Redondo Beach, LLC | 163,500,000 | 163,500,000 | | - | 163,500,000 |
| 1102 | AES Huntington Beach, LLC | 72,600,000 | 72,600,000 | | - | 72,600,000 |
| 1103 | Dynegy Moss Landing, LLC | 620,200,000 | 620,200,000 | | - | 620,200,000 |
| 1104 | Dynegy Morro Bay, LLC | 51,500,000 | 51,500,000 | | - | 51,500,000 |
| 1105 | Dynegy Oakland, LLC | 2,660,000 | 2,660,000 | | - | 2,660,000 |
| 1106 | Cabrillo Power I LLC | 127,700,000 | 127,700,000 | | - | 127,700,000 |
| 1107 | Cabrillo Power II LLC | 9,670,000 | 9,670,000 | | - | 9,670,000 |
| 1108 | GenOn Potrero, LLC | 26,000,000 | 26,000,000 | | - | 26,000,000 |
| 1109 | GenOn Delta, LLC | 85,500,000 | 85,500,000 | | - | 85,500,000 |
| 1110 | El Segundo Power LLC | 32,500,000 | 32,500,000 | | - | 32,500,000 |
| 1111 | Long Beach Generation LLC | 74,500,000 | 74,500,000 | | - | 74,500,000 |
| 1112 | La Paloma Generating Company, LLC | 433,700,000 | 433,700,000 | | - | 433,700,000 |
| 1113 | GenOn Energy West, LP - Coolwater | 14,300,000 | 14,300,000 | | - | 14,300,000 |
| 1114 | Genon Energy West, LP - Mandalay | 66,300,000 | 66,300,000 | | - | 66,300,000 |
| 1115 | Genon Energy West, LP - Ormond Beach | 37,800,000 | 37,800,000 | | - | 37,800,000 |
| 1116 | Genon Energy West, LP - Etiwanda | 53,800,000 | 53,800,000 | | - | 53,800,000 |
| 1117 | Genon Energy West, LP - Ellwood | 4,710,000 | 4,710,000 | | - | 4,710,000 |
| 1118 | Dynegy South Bay, LLC | 100,000 | 100,000 | | - | 100,000 |
| 1122 | GWF Energy, LLC - Hanford | 42,200,000 | 42,200,000 | | - | 42,200,000 |
| 1123 | GWF Energy, LLC - Henrietta | 43,500,000 | 43,500,000 | | - | 43,500,000 |
| 1124 | GWF Energy, LLC - Tracy | 68,600,000 | 68,600,000 | | - | 68,600,000 |
| 1126 | Elk Hills Power, LLC | 312,700,000 | 312,700,000 | | - | 312,700,000 |
| 1127 | High Desert Power Trust 2000-A | 323,700,000 | 323,700,000 | | - | 323,700,000 |
| 1128 | Delta Energy Center, LLC | 424,100,000 | 424,100,000 | | - | 424,100,000 |
| 1129 | Gilroy Energy Center, LLC | 75,400,000 | 75,400,000 | | - | 75,400,000 |
| 1131 | Pastoria Energy Facility, LLC | 433,700,000 | 433,700,000 | | - | 433,700,000 |
| 1132 | Calpine Construction Finance Company, LP | 201,100,000 | 201,100,000 | | - | 201,100,000 |
| 1133 | Metcalf Energy Center, LLC | 324,800,000 | 324,800,000 | | - | 324,800,000 |
| 1134 | Otay Mesa Generating Company, LLC | 424,700,000 | 424,700,000 | | - | 424,700,000 |
| 1136 | Blythe Energy, LLC | 234,200,000 | 234,200,000 | | - | 234,200,000 |
| 1137 | Sunrise Power Company, LLC | 331,400,000 | 331,400,000 | | - | 331,400,000 |

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2011

| SBE No. | Company Name | | | | Nonunitary Assessed Value | Total Assessed Value |
|--|---|---------------|---------------|----------------------------|---------------------------------|----------------------|
| | | Board-Adopted | Allocated | Note No. (See Pages 22) | Miscellaneous Physical Property | |
| Electric Generation Facilities (continued) | | | | | | |
| 1141 | Indigo Generation LLC | 63,900,000 | 63,900,000 | | - | 63,900,000 |
| 1142 | Larkspur Energy LLC | 43,800,000 | 43,800,000 | | - | 43,800,000 |
| 1143 | Los Esteros Critical Energy Facility, LLC | 83,300,000 | 83,300,000 | | - | 83,300,000 |
| 1145 | Harbor Cogeneration Company, LLC | 6,300,000 | 6,300,000 | | - | 6,300,000 |
| 1146 | AES Placerita, Inc. | 442,000 | 442,000 | | - | 442,000 |
| 1148 | Inland Empire Energy Center, LLC | 811,400,000 | 811,400,000 | | - | 811,400,000 |
| 1149 | Caithness Blythe II, LLC | 608,000 | 608,000 | | - | 608,000 |
| 1150 | Tesla Power Plant | 3,630,000 | 3,630,000 | | - | 3,630,000 |
| 1151 | Russell City Energy Company, LLC | 7,170,000 | 7,170,000 | | - | 7,170,000 |
| 1152 | Panoche Energy Center, LLC | 325,000,000 | 325,000,000 | | - | 325,000,000 |
| 1153 | Starwood Power-Midway, LLC | 87,400,000 | 87,400,000 | | - | 87,400,000 |
| 1154 | Bicent (California) Malburg, LLC | 88,500,000 | 88,500,000 | | - | 88,500,000 |
| 1155 | Orange Grove Energy, L.P. | 80,700,000 | 70,454,000 | 12 | - | 70,454,000 |
| 1156 | Avenal Power Center, LLC | 1,480,000 | 1,480,000 | | - | 1,480,000 |
| 1157 | GenOn Marsh Landing, LLC | 3,510,000 | 3,510,000 | | - | 3,510,000 |
| 1158 | El Segundo Energy Center LLC | 28,100,000 | 28,100,000 | | - | 28,100,000 |
| Total - Electric Generation Facilities | | 6,978,780,000 | 6,968,534,000 | | - | 6,968,534,000 |

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2011

| SBE No. | Company Name | | | | Nonunitary Assessed Value | Total Assessed Value |
|-----------------------------------|---|---------------|-------------|----------------------------|---------------------------------|----------------------|
| | | Board-Adopted | Allocated | Note No. (See Pages 22) | Miscellaneous Physical Property | |
| Interexchange Telephone Companies | | | | | | |
| 2014 | Sprint Communications Company, L.P. | 255,000,000 | 255,000,000 | | 1,718,120 | 256,718,120 |
| 2043 | Pac-West Telecomm, Inc. | 7,733,000 * | 7,733,000 | | - | 7,733,000 |
| 2054 | Spacenet, Inc. | 20,500 | 20,500 | | - | 20,500 |
| 2099 | Smart City Networks LP | 662,000 | 662,000 | | - | 662,000 |
| 2207 | Global Crossing Telecommunications, Inc. | 28,300,000 | 28,300,000 | | - | 28,300,000 |
| 2274 | MCI Communications Services, Inc. | 397,000,000 | 397,000,000 | | 1,091,500 | 398,091,500 |
| 2275 | SES Americom, Inc. | 347,000 | 347,000 | | - | 347,000 |
| 2310 | AT&T Communications | 587,400,000 | 262,253,000 | 13 | 2,514,241 | 264,767,241 |
| 2366 | Value-Added Communications, Inc. | 11,000 | 11,000 | | - | 11,000 |
| 2368 | Globe Wireless, LLC | 923,000 | 923,000 | | 3,000,000 | 3,923,000 |
| 2372 | MCI Metro Access Transmission Services, LLC | 160,300,000 | 160,300,000 | | - | 160,300,000 |
| 2376 | Working Assets Funding Service, Inc. | 630,000 | 630,000 | | - | 630,000 |
| 2383 | Matrix Telecom, Inc. | 322,000 | 322,000 | | - | 322,000 |
| 2416 | NOS Communications, Inc. | 1,390,000 | 1,390,000 | | - | 1,390,000 |
| 2430 | Electric Lightwave, LLC | 29,800,000 | 29,800,000 | | - | 29,800,000 |
| 2437 | Dialink Corporation | 15,300 | 15,300 | | - | 15,300 |
| 2443 | National Comtel Network, Inc. | 6,380 * | 6,380 | | - | 6,380 |
| 2463 | Qwest Communications Company LLC | 145,900,000 | 125,735,000 | 14 | - | 125,735,000 |
| 2470 | Cincinnati Bell Any Distance, Inc. | 6,200 | 6,200 | | - | 6,200 |
| 7503 | Verizon Select Services, Inc. | 11,900,000 | 11,900,000 | | - | 11,900,000 |
| 7512 | Frontier Communications of America, Inc. | 5,430,000 | 5,430,000 | | - | 5,430,000 |
| 7516 | Cybernet Communications Inc. | 352,000 * | 824,350 | 15 | - | 824,350 |
| 7522 | tw telecom of california l.p. | 163,200,000 | 163,200,000 | | - | 163,200,000 |
| 7536 | Global Crossing North American Networks, Inc. | 6,970,000 | 6,970,000 | | - | 6,970,000 |
| 7538 | Tremcom International, Inc. | 68,750 * | 68,750 | | - | 68,750 |
| 7544 | Telswitch, Inc. | 20,300 | 20,300 | | - | 20,300 |
| 7560 | XO Communications Services, Inc. | 94,100,000 | 94,100,000 | | - | 94,100,000 |
| 7571 | Network Enhanced Technologies, Inc. | 144,000 | 144,000 | | - | 144,000 |
| 7580 | Securus Technologies, Inc. | 669,000 | 669,000 | | - | 669,000 |

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Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2011

| SBE No. | Company Name | | | | Nonunitary Assessed Value | Total Assessed Value |
|---|--|---------------|-----------|----------------------------|---------------------------------|----------------------|
| | | Board-Adopted | Allocated | Note No. (See Pages 22) | Miscellaneous Physical Property | |
| Interexchange Telephone Companies (continued) | | | | | | |
| 7581 | ABS-CBN Telecom North America, Inc. | 224,400 | * | 224,400 | - | 224,400 |
| 7621 | SES Americom California, Inc. | 3,460,000 | | 3,460,000 | - | 3,460,000 |
| 7623 | Verizon Enterprise Solutions LLC | 184,000 | | 184,000 | - | 184,000 |
| 7625 | TCast Communications, Inc. | 294,800 | * | 294,800 | - | 294,800 |
| 7631 | Worldnet Communications Services Inc. | 6,500 | | 6,500 | - | 6,500 |
| 7632 | Business Discount Plan, Inc. | 18,000 | | 18,000 | - | 18,000 |
| 7636 | Network Telephone Services, Inc. | 1,880,000 | | 1,880,000 | - | 1,880,000 |
| 7638 | Integrated Telemanagement Services, Inc. | 85,000 | | 85,000 | - | 85,000 |
| 7640 | Cox California Telecom, LLC | 114,290,000 | * | 114,290,000 | - | 114,290,000 |
| 7645 | Communications Brokers & Consultants, Inc. | 2,200 | * | 2,200 | - | 2,200 |
| 7660 | U.S. South Communications, Inc. | 2,530,000 | | 5,861,400 | 16 | 5,861,400 |
| 7686 | Primus Telecommunications, Inc. | 339,000 | | 339,000 | - | 339,000 |
| 7690 | CCT Telecommunications, Inc. | 38,100 | | 38,100 | - | 38,100 |
| 7699 | Legacy Long Distance International, Inc. | 166,100 | * | 166,100 | - | 166,100 |
| 7705 | Sierra Telephone Long Distance | 2,800 | | 2,800 | - | 2,800 |
| 7706 | Covad Communications Company | 29,100,000 | | 21,252,000 | 17 | 21,252,000 |
| 7707 | SureWest Long Distance | 3,400 | | 3,400 | - | 3,400 |
| 7732 | NTT America, Inc. | 19,900,000 | | 19,900,000 | - | 19,900,000 |
| 7735 | Pacific Centrex Services, Inc./TGEC,LLC | 87,625 | ** | 87,625 | - | 87,625 |
| 7740 | TRI-M Communications, Inc. | 173,000 | | 173,000 | - | 173,000 |
| 7756 | Centergistic Solutions, Inc. | 8,690 | * | 8,690 | - | 8,690 |
| 7757 | U.S. TelePacific Corp. | 100,800,000 | | 100,800,000 | 78,000 | 100,878,000 |
| 7758 | BT Americas Inc. | 10,400,000 | | 10,400,000 | - | 10,400,000 |
| 7761 | Level 3 Communications, LLC | 350,100,000 | | 350,100,000 | 1,303,027 | 351,403,027 |
| 7766 | KDDI America, Inc. | 4,570,000 | | 4,570,000 | - | 4,570,000 |
| 7769 | Airnex Communications, Inc. | 60,390 | * | 60,390 | - | 60,390 |
| 7778 | Zayo Bandwidth, LLC | 978,000 | | 978,000 | - | 978,000 |
| 7779 | 360networks (USA) inc. | 7,260,000 | | 7,260,000 | - | 7,260,000 |
| 7781 | KT America, Inc. | 12,800 | | 12,800 | - | 12,800 |

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Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2011

| SBE No. | Company Name | | | | Nonunitary Assessed Value | Total Assessed Value |
|---|--|---------------|-----------|----------------------------|---------------------------------|----------------------|
| | | Board-Adopted | Allocated | Note No. (See Pages 22) | Miscellaneous Physical Property | |
| Interexchange Telephone Companies (continued) | | | | | | |
| 7791 | O1 Communications, Inc. | 1,540,000 | * | 1,540,000 | - | 1,540,000 |
| 7792 | Point To Point, Inc. | 417,000 | | 417,000 | - | 417,000 |
| 7799 | Wilshire Connection, LLC | 1,190,000 | | 1,190,000 | - | 1,190,000 |
| 7800 | New Edge Networks | 453,000 | | 453,000 | - | 453,000 |
| 7811 | Public Communications Services, Inc. | 1,276,000 | * | 1,276,000 | - | 1,276,000 |
| 7813 | Advanced Telecom, Inc. | 1,310,000 | | 1,310,000 | - | 1,310,000 |
| 7814 | PAETEC Communications, Inc. | 11,700,000 | | 11,700,000 | - | 11,700,000 |
| 7824 | Audeamus, LLC | 3,220,000 | | 7,038,080 | 18 | 7,038,080 |
| 7832 | Astound Broadband LLC | 64,500,000 | | 64,500,000 | - | 64,500,000 |
| 7834 | Pannon Telecom, Inc. | 41,470 | * | 41,470 | - | 41,470 |
| 7837 | AboveNet Communications, Inc. | 67,700,000 | | 67,700,000 | - | 67,700,000 |
| 7845 | San Carlos Telecom, Inc. | 73,040 | * | 73,040 | - | 73,040 |
| 7846 | The Telephone Connection Local Services, LLC | 34,100 | | 34,100 | - | 34,100 |
| 7852 | Telstra Incorporated | 1,040,000 | | 1,040,000 | - | 1,040,000 |
| 7866 | Telmex USA, LLC | 10,200,000 | | 10,200,000 | - | 10,200,000 |
| 7871 | Verizon Online LLC | 165,200,000 | | 165,200,000 | - | 165,200,000 |
| 7872 | Infotech Telecommunications & Network, Inc. | 9,900 | | 9,900 | - | 9,900 |
| 7876 | Total Call International, Inc. | 734,800 | * | 734,800 | - | 734,800 |
| 7880 | Quick-Tel, Inc. | 5,800 | | 5,800 | - | 5,800 |
| 7894 | Ponderosa Cablevision | 599,000 | | 599,000 | - | 599,000 |
| 7899 | RGT Utilities of California, Inc. | 4,500 | | 4,500 | - | 4,500 |
| 7902 | Zone Telecom, Inc. | 1,760,000 | * | 1,760,000 | - | 1,760,000 |
| 7907 | Telscape Communications, Inc. | 3,480,000 | | 1,500,000 | 19 | 1,500,000 |
| 7910 | CBC Broadband Holdings, LLC | 8,520,000 | | 8,520,000 | - | 8,520,000 |
| 7912 | Americom Government Services, Inc. | 621,000 | | 621,000 | - | 621,000 |
| 7913 | VCOM Solutions, Inc. | 260,000 | | 260,000 | - | 260,000 |
| 7914 | McLeodUSA Telecommunications Services, Inc. | 814,000 | | 814,000 | - | 814,000 |
| 7916 | Peak Communications, Inc. | 17,900 | | 17,900 | - | 17,900 |
| 7934 | Telecom House Inc. | 100,320 | * | 100,320 | - | 100,320 |
| 7938 | McBlue Telecom, Inc. | 15,500 | | 15,500 | - | 15,500 |

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Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2011

| SBE No. | Company Name | | | | Nonunitary Assessed Value | Total Assessed Value |
|---|--|---------------|-------------|----------------------------|---------------------------------|----------------------|
| | | Board-Adopted | Allocated | Note No. (See Pages 22) | Miscellaneous Physical Property | |
| Interexchange Telephone Companies (continued) | | | | | | |
| 7940 | Consumer Telcom, Inc. | 25,200 | 25,200 | | - | 25,200 |
| 7945 | ZTG, Inc. | 22,660 * | 22,660 | | - | 22,660 |
| 7948 | Vizada, Inc. | 5,920,000 | 5,920,000 | | - | 5,920,000 |
| 7949 | Call America, Inc. | 200,000 | 200,000 | | - | 200,000 |
| 7950 | ATMC, Inc. | 6,710 * | 6,710 | | - | 6,710 |
| 7951 | SWB Communications Services, Inc. | 538,000 | 538,000 | | - | 538,000 |
| 7952 | Advanced Tel, Inc. | 22,500 ** | 87,555 | 20 | - | 87,555 |
| 7953 | Openpop.com, Inc. | 383,000 | 383,000 | | - | 383,000 |
| 7955 | Enhanced Communications Network, Inc. | 121,000 | 121,000 | | - | 121,000 |
| 7956 | Telespan Communications, LLC | 53,200 | 53,200 | | - | 53,200 |
| 7959 | Airespring, Inc. | 650,000 | 650,000 | | - | 650,000 |
| 7960 | CallTower, Inc. | 2,600,000 | 2,600,000 | | - | 2,600,000 |
| 7961 | SureWest Televideo | 148,200,000 | 148,200,000 | | - | 148,200,000 |
| 7964 | Aries Network, Inc. | 2,300 | 2,300 | | - | 2,300 |
| 7967 | New World Telecom International, Inc. | 12,600 | 12,600 | | - | 12,600 |
| 7969 | Intelsat Global Service Corporation | 13,800,000 | 26,760,800 | 21 | - | 26,760,800 |
| 7972 | Reliance Globalcom Services, Inc. | 11,500,000 | 11,500,000 | | - | 11,500,000 |
| 7973 | Alliance Payphone, Inc. | 134,000 | 134,000 | | - | 134,000 |
| 7978 | Legent Communications Corporation | 54,900 | 54,900 | | - | 54,900 |
| 7980 | Teledata Solutions, Inc. | 965,800 * | 965,800 | | - | 965,800 |
| 7981 | Leading Edge Communications, LLC | 613,000 | 613,000 | | - | 613,000 |
| 7982 | NextG Networks Of California, Inc. | 107,900,000 | 107,900,000 | | - | 107,900,000 |
| 7985 | inContact, Inc. | 1,910,000 | 1,910,000 | | - | 1,910,000 |
| 7988 | Global Tel*Link Corporation | 4,760,000 | 4,760,000 | | - | 4,760,000 |
| 7990 | CMTel (USA) LLC | 1,570,000 | 1,570,000 | | - | 1,570,000 |
| 7992 | NobelTel, LLC | 52,200 | 52,200 | | - | 52,200 |
| 7993 | Clear World Communications Corporation | 93,500 | 93,500 | | - | 93,500 |
| 7994 | Utility Telephone, Inc. | 1,560,000 | 1,560,000 | | - | 1,560,000 |

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Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2011

| SBE No. | Company Name | | | | Nonunitary Assessed Value | Total Assessed Value |
|---|--|---------------|------------|----------------------------|---------------------------------|----------------------|
| | | Board-Adopted | Allocated | Note No. (See Pages 22) | Miscellaneous Physical Property | |
| Interexchange Telephone Companies (continued) | | | | | | |
| 7995 | IP Networks, Inc. | 14,900,000 | 14,900,000 | | - | 14,900,000 |
| 7996 | RuralWest - Western Rural Broadband, Inc. | 256,300 * | 256,300 | | - | 256,300 |
| 7997 | Edison Carrier Solutions | 68,200,000 | 68,200,000 | | - | 68,200,000 |
| 7998 | Norcast Communications Corporation | 156,000 | 156,000 | | - | 156,000 |
| 7999 | Purple Language Services | 6,260,000 | 6,260,000 | | - | 6,260,000 |
| 8002 | Neutral Tandem - California, LLC | 5,420,000 | 5,420,000 | | - | 5,420,000 |
| 8003 | Creative Interconnect Communications, LLC | 1,460,000 | 1,460,000 | | - | 1,460,000 |
| 8004 | Greenfield Communications, Inc. | 974,600 * | 974,600 | | - | 974,600 |
| 8005 | Cable and Wireless Americas Operations, Inc. | 785,000 | 785,000 | | - | 785,000 |
| 8006 | Lucky Communications, Inc. | 39,270 * | 39,270 | | - | 39,270 |
| 8010 | A+ Wireless, Inc. | 1,100 | 1,100 | | - | 1,100 |
| 8011 | DeITel, Inc. | 5,100 | 5,100 | | - | 5,100 |
| 8012 | RB Communications, Inc. | 48,000 | 48,000 | | - | 48,000 |
| 8015 | China Telecom (Americas) Corporation | 2,870,000 | 6,586,200 | 22 | - | 6,586,200 |
| 8017 | Locus Telecommunications, Inc. | 344,000 | 344,000 | | - | 344,000 |
| 8018 | Telewest, Inc. | 1,870 * | 1,870 | | - | 1,870 |
| 8022 | Allstate Communications, Inc. | 231,000 | 231,000 | | - | 231,000 |
| 8023 | One Phone, Inc. | 307,000 | 307,000 | | - | 307,000 |
| 8024 | TC Telephone, LLC | 7,500 | 7,500 | | - | 7,500 |
| 8026 | Nationwide Telecom, Inc. | 102,410 * | 163,020 | 23 | - | 163,020 |
| 8027 | Blue Casa Communications, Inc. | 321,000 | 321,000 | | - | 321,000 |
| 8029 | IPC Network Services, Inc. | 269,000 | 269,000 | | - | 269,000 |
| 8031 | Backbone Communications, Inc. | 141,000 | 141,000 | | - | 141,000 |
| 8032 | BCE Nexxia Corporation | 273,000 | 273,000 | | - | 273,000 |
| 8033 | Telecom Consultants Inc. | 2,250 ** | 2,250 | | - | 2,250 |
| 8037 | CA-CLEC LLC | 6,570,000 | 6,570,000 | | - | 6,570,000 |
| 8038 | Telespan Carrier Access, LLC | 80,500 | 80,500 | | - | 80,500 |
| 8040 | Mission Telecom, Inc. | 7,100 | 7,100 | | - | 7,100 |
| 8041 | DMR Communications, Inc. | 125,000 | 125,000 | | - | 125,000 |

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Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2011

| SBE No. | Company Name | | | | Nonunitary Assessed Value | Total Assessed Value |
|---|---|---------------|-------------|----------------------------|---------------------------------|----------------------|
| | | Board-Adopted | Allocated | Note No. (See Pages 22) | Miscellaneous Physical Property | |
| Interexchange Telephone Companies (continued) | | | | | | |
| 8042 | Paxio, Inc. | 856,000 | 3,385,520 | 24 | - | 3,385,520 |
| 8044 | Intermetro Communications, Inc. | 624,800 | 1,652,400 | 25 | - | 1,652,400 |
| 8046 | HyperCube, LLC | 1,900,000 | 1,900,000 | | - | 1,900,000 |
| 8047 | Syniverse Technologies, Inc. | 4,900 | 4,900 | | - | 4,900 |
| 8048 | Bright House Networks Information Services (Calif | 220,000 | 220,000 | | - | 220,000 |
| 8049 | Cbeyond Communications, LLC | 18,800,000 | 18,037,000 | 26 | - | 18,037,000 |
| 8051 | Intellectrace, Inc. | 524,000 | 524,000 | | - | 524,000 |
| 8057 | Vertex Telecom, Inc. | 663,000 | 663,000 | | - | 663,000 |
| 8061 | Charter Fiberlink CA-CCO, LLC | 19,800,000 | 60,839,000 | 27 | - | 60,839,000 |
| 8062 | Ezequiel Guido | 1,300 | 1,300 | | - | 1,300 |
| 8063 | Time Warner Cable Information Services (Californi | 89,500,000 | 89,500,000 | | - | 89,500,000 |
| 8065 | Connectto Communications, Inc. | 295,900 | 295,900 | | - | 295,900 |
| 8066 | Niztelecom, Inc. | 62,040 | 62,040 | | - | 62,040 |
| 8067 | Sunesys, LLC | 121,700,000 | 121,700,000 | | - | 121,700,000 |
| 8068 | North County Communications Corp | 153,750 | 153,750 | | - | 153,750 |
| 8071 | Verizon Long Distance LLC | 234,000 | 234,000 | | - | 234,000 |
| 8072 | Cypress Communications Operating Co., Inc. | 284,000 | 284,000 | | - | 284,000 |
| 8074 | Silv Communication, Inc. | 57,800 | 57,800 | | - | 57,800 |
| 8075 | Trans National Communications International, Inc. | 150,000 | 150,000 | | - | 150,000 |
| 8076 | OPEX Communications, Inc. | 211,200 | 211,200 | | - | 211,200 |
| 8077 | NewPath Networks, LLC | 12,200,000 | 12,200,000 | | - | 12,200,000 |
| 8078 | U.S. Telecom Long Distance, Inc. | 85,100 | 85,100 | | - | 85,100 |
| 8079 | Cal-Ore Communications, Inc. | 428,000 | 428,000 | | - | 428,000 |
| 8080 | Ymax Communications Corporation | 132,000 | 132,000 | | - | 132,000 |
| 8081 | Sonic Telecom, LLC | 2,510,000 | 2,510,000 | | - | 2,510,000 |
| 8082 | WTI Communications, Inc | 48,400 | 48,400 | | - | 48,400 |
| 8083 | Network Expert Group, Inc. | 45,500 | 45,500 | | - | 45,500 |
| 8084 | T-Netix Telecommunications Services, Inc | 32,200 | 32,200 | | - | 32,200 |
| 8085 | Cosmobridge America, Inc. | 11,900 | 11,900 | | - | 11,900 |

* Includes a 10% penalty pursuant to Revenue and Taxation Code section 830 for failure to file, late filing, or incomplete filing.

** Includes a 25% penalty pursuant to Revenue and Taxation Code section 830 for willful failure to file a complete property statement.

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2011

| SBE No. | Company Name | | | | Nonunitary Assessed Value | Total Assessed Value |
|---|------------------------------------|---------------|------------|----------------------------|---------------------------------|----------------------|
| | | Board-Adopted | Allocated | Note No. (See Pages 22) | Miscellaneous Physical Property | |
| Interexchange Telephone Companies (continued) | | | | | | |
| 8086 | Associated Network Partners, Inc. | 58,300 | 58,300 | | - | 58,300 |
| 8087 | Verosity Technology Partners, LLC | 327,000 | 327,000 | | - | 327,000 |
| 8088 | Janaslani Enterprises, LLC | 4,400 | 4,400 | | - | 4,400 |
| 8089 | Conterra Ultra Broadband LLC | 1,410,000 | 995,800 | 28 | - | 995,800 |
| 8090 | Telecommunication Systems, Inc. | 6,650,000 | 6,650,000 | | - | 6,650,000 |
| 8091 | Roadway Communications, Inc. | 139,000 | 139,000 | | - | 139,000 |
| 8092 | Global Telecom LLC | 19,580 * | 19,580 | | - | 19,580 |
| 8093 | Extenet Systems (California) LLC | 27,400,000 | 27,400,000 | | - | 27,400,000 |
| 8094 | Trillion Partners, Inc. | 1,243,000 * | 1,243,000 | | - | 1,243,000 |
| 8096 | Octagon Networks, Inc | 101,420 * | 101,420 | | - | 101,420 |
| 8097 | Reunion Communications, Inc. | 12,600 | 12,600 | | - | 12,600 |
| 8098 | Allcom Telink Corporation | 962,500 * | 962,500 | | - | 962,500 |
| 8099 | Race Telecomm | 457,600 * | 457,600 | | - | 457,600 |
| 8100 | Dial Long Distance, Inc. | 5,830 * | 5,830 | | - | 5,830 |
| 8101 | FastBlue Communications, Inc. | 3,300 * | 3,300 | | - | 3,300 |
| 8102 | Ekit.Com, Inc. | 96,100 | 292,545 | 29 | - | 292,545 |
| 8103 | LiveTV Airfone, Inc. | 115,000 | 115,000 | | - | 115,000 |
| 8104 | Transpac Telecom, Inc. | 8,100 | 8,100 | | - | 8,100 |
| 8105 | Marlink, Inc. | 413,000 | 413,000 | | - | 413,000 |
| 8106 | Raw Bandwidth Telecom, Inc. | 174,000 | 174,000 | | - | 174,000 |
| 8107 | Convergence Systems | 58,740 * | 58,740 | | - | 58,740 |
| 8108 | Radical System Solutions, Inc. | 50,490 * | 50,490 | | - | 50,490 |
| 8109 | Peerless Network of California LLC | 1,590,000 | 1,590,000 | | - | 1,590,000 |
| 8110 | Viscom International, Inc. | 1,650 * | 1,650 | | - | 1,650 |
| 8111 | First Communications, LLC | 509,000 | 509,000 | | - | 509,000 |
| 8112 | Mosaic Networx, LLC | 4,840 * | 4,840 | | - | 4,840 |
| 8113 | Callcatchers, Inc. | 772,000 | 772,000 | | - | 772,000 |
| 8114 | Sunycell, Inc. | 4,730 * | 4,730 | | - | 4,730 |
| 8115 | &TV Communications, Inc. | 1,782,000 * | 1,782,000 | | - | 1,782,000 |
| 8116 | PC Landing, Inc. | 10,800,000 | 10,800,000 | | - | 10,800,000 |

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Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2011

| SBE No. | Company Name | | | | Nonunitary Assessed Value | Total Assessed Value |
|---|--|---------------|---------------|----------------------------|---------------------------------|----------------------|
| | | Board-Adopted | Allocated | Note No. (See Pages 22) | Miscellaneous Physical Property | |
| Interexchange Telephone Companies (continued) | | | | | | |
| 8117 | Syniverse ICX Corporation | 8,240,000 | 8,240,000 | | - | 8,240,000 |
| 8118 | IntelePeer, Inc. | 2,470,000 | 2,470,000 | | - | 2,470,000 |
| 8119 | Express Telecommunications Network, Inc. | 4,840 * | 4,840 | | - | 4,840 |
| 8120 | TELUS Communications Inc. | 1,510,000 | 1,510,000 | | - | 1,510,000 |
| 8121 | Certain Communications Corporation | 7,800 | 7,800 | | - | 7,800 |
| 8122 | Bandwidth.com CLEC, LLC | 897,600 * | 2,140,600 | 30 | - | 2,140,600 |
| 8123 | Blue Rooster Telecom, Inc. | 51,100 | 51,100 | | - | 51,100 |
| 8124 | Impact Telecom, Inc. | 100,650 * | 100,650 | | - | 100,650 |
| 8125 | IXC Holdings, Inc. | 4,700,000 | 4,700,000 | | - | 4,700,000 |
| 8126 | Broadview Networks, Inc. | 20,300 | 20,300 | | - | 20,300 |
| 8127 | Zayo Enterprise Networks, LLC | 17,300 | 17,300 | | - | 17,300 |
| 8128 | Talton Communications, Inc. | 38,720 * | 38,720 | | - | 38,720 |
| 8129 | Wide Voice, LLC | 328,900 * | 328,900 | | - | 328,900 |
| 8130 | United Telecom, Inc. | 44,330 * | 44,330 | | - | 44,330 |
| 8131 | Pacific Lightwave | 83,600 * | 83,600 | | - | 83,600 |
| 8132 | Calpop.Com, Inc. | 1,936,000 * | 1,936,000 | | - | 1,936,000 |
| Total - Interexchange Telephone Companies | | 3,653,422,245 | 3,367,565,105 | | 9,704,888 | 3,377,269,993 |

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Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2011

| SBE No. | Company Name | | | | Nonunitary Assessed Value | Total Assessed Value |
|--------------------------------------|--|---------------|---------------|----------------------------|---------------------------------|----------------------|
| | | Board-Adopted | Allocated | Note No. (See Pages 22) | Miscellaneous Physical Property | |
| Wireless Telephone Companies | | | | | | |
| 2532 | Los Angeles SMSA Ltd., Partnership | 917,600,000 | 918,487,284 | 31 | 16,500 | 918,503,784 |
| 2552 | Fresno MSA Limited Partnership | 84,700,000 | 84,700,000 | | 330,015 | 85,030,015 |
| 2559 | Cellco Partnership | 1,136,700,000 | 1,137,621,476 | 32 | 535,554 | 1,138,157,030 |
| 2602 | Digital Communications Network, Inc. | 67,540 * | 67,540 | | - | 67,540 |
| 2605 | Nova Cellular West, Inc. | 26,400 | 26,400 | | - | 26,400 |
| 2606 | AT&T Mobility LLC | 1,965,900,000 | 1,924,960,351 | 33 | 446,600 | 1,925,406,951 |
| 2658 | Intouch America, Inc. | 81,625 ** | 81,625 | | - | 81,625 |
| 2668 | California RSA No. 3 Limited Partnership | 12,400,000 | 12,400,000 | | 187,425 | 12,587,425 |
| 2669 | California RSA #4 Partnership | 12,600,000 | 12,600,000 | | 104,250 | 12,704,250 |
| 2671 | California Rural Service Area #1, Inc. | 32,600,000 | 32,887,382 | 34 | - | 32,887,382 |
| 2681 | Everything Wireless, LLC | 256,000 | 256,000 | | - | 256,000 |
| 2683 | Pay-Less Cellular, Inc. | 2,728,000 * | 2,728,000 | | - | 2,728,000 |
| 2687 | SLO Cellular, Inc. | 874,000 | 874,000 | | - | 874,000 |
| 2720 | Sprint Telephony PCS, L.P. | 1,059,000,000 | 924,232,400 | 35 | 76,640 | 924,309,040 |
| 2733 | MetroPCS Communications | 481,200,000 | 482,121,510 | 36 | - | 482,121,510 |
| 2748 | T-Mobile West Corporation | 1,341,500,000 | 1,348,935,287 | 37 | - | 1,348,935,287 |
| 2760 | Fisher Wireless Services, Inc. | 1,690,000 | 1,690,000 | | 400,752 | 2,090,752 |
| 2762 | Cricket Communications, Inc. | 176,000,000 | 176,073,427 | 38 | - | 176,073,427 |
| 2772 | Globalstar USA, LLC | 1,960,000 | 1,960,000 | | - | 1,960,000 |
| 2773 | Accessible Wireless, LLC | 667,000 | 667,000 | | - | 667,000 |
| 2775 | Nextlink Wireless, Inc. | 2,750,000 | 2,750,000 | | - | 2,750,000 |
| 2778 | Movida Communications, Inc. | 4,625 ** | 4,625 | | - | 4,625 |
| 2782 | Velocita Wireless, LLC | 16,900 | 16,900 | | - | 16,900 |
| 2783 | Flat West Wireless, LLC | 408,100 * | 408,100 | | - | 408,100 |
| 2784 | Greatcall, Inc. | 2,470,000 | 2,470,000 | | - | 2,470,000 |
| 2785 | Public Wireless, Inc. | 291,500 * | 291,500 | | - | 291,500 |
| 2786 | Simple Mobile, LLC | 90,500 | 90,500 | | - | 90,500 |
| Total - Wireless Telephone Companies | | 7,234,582,190 | 7,069,401,307 | | 2,097,736 | 7,071,499,043 |

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Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2011

| SBE No. | Company Name | | | | Nonunitary Assessed Value | Total Assessed Value |
|--|----------------------------------|----------------|----------------|----------------------------|---------------------------------|----------------------|
| | | Board-Adopted | Allocated | Note No. (See Pages 22) | Miscellaneous Physical Property | |
| Radio Telephone Paging Companies | | | | | | |
| 3002 | American Messaging Services, LLC | 734,000 | 734,000 | | - | 734,000 |
| 3005 | Mobilephone of Humboldt, Inc. | 47,500 | 47,500 | | - | 47,500 |
| 3039 | Fresno Mobile Radio, Inc. | 338,000 | 338,000 | | - | 338,000 |
| 3052 | Vincent Communications, Inc. | 49,500 | 49,500 | | - | 49,500 |
| 3362 | Madera Radio Dispatch, Inc. | 454,000 | 454,000 | | - | 454,000 |
| 3430 | USA Mobility Wireless, Inc | 2,910,000 | 2,910,000 | | - | 2,910,000 |
| 3432 | Point Telesystems, LLC | 6,600 | 6,600 | | - | 6,600 |
| 3434 | The Radio Shop | 40,040 | 40,040 | | - | 40,040 |
| 3435 | ST Network Services, LLC | 341,000 | 1,230,720 | 39 | - | 1,230,720 |
| 3436 | ST Messaging, LLC | 30,500 | 30,500 | | - | 30,500 |
| Total - Radio Telephone Paging Companies Companies | | 4,951,140 | 5,840,860 | | - | 5,840,860 |
| Grand Total - All State Assesseees | | 85,497,527,015 | 84,195,484,427 | | 1,098,448,529 | 85,293,932,956 |

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Recommended Assessed Values of State-Assessed Property

Table II - Notes

Lien Date - January 1, 2011

| Note No. | SBE No. | Description | Total |
|----------|---------|---|---------------|
| 1 | 119 | Includes previously adopted escaped assessments totalling | 19,340,597 |
| 2 | 146 | Includes previously adopted assessment reductions totalling | (13,189,000) |
| 3 | 152 | Includes previously adopted escaped assessments totalling | 1,676,000 |
| 4 | 156 | Includes previously adopted escaped assessments totalling | 4,800,000 |
| 5 | 185 | Includes previously adopted assessment reductions totalling | (381,500) |
| 6 | 198 | Includes previously adopted assessment reductions totalling | (14,279,000) |
| 7 | 201 | Includes previously adopted net assessment reductions totalling | (25,724,000) |
| 8 | 279 | Includes previously adopted net assessment reductions totalling | (271,708,930) |
| 9 | 284 | Includes previously adopted assessment reductions totalling | (2,349,000) |
| 10 | 486 | Includes previously adopted assessment reductions totalling | (12,317,000) |
| 11 | 488 | Includes previously adopted assessment reductions totalling | (4,926,800) |
| 12 | 1155 | Includes previously adopted assessment reductions totalling | (10,246,000) |
| 13 | 2310 | Includes previously adopted assessment reductions totalling | (325,147,000) |
| 14 | 2463 | Includes previously adopted assessment reductions totalling | (20,165,000) |
| 15 | 7516 | Includes previously adopted escaped assessments totalling | 472,350 |
| 16 | 7660 | Includes previously adopted escaped assessments totalling | 3,331,400 |
| 17 | 7706 | Includes previously adopted assessment reductions totalling | (7,848,000) |
| 18 | 7824 | Includes previously adopted escaped assessments totalling | 3,818,080 |
| 19 | 7907 | Includes previously adopted assessment reductions totalling | (1,980,000) |
| 20 | 7952 | Includes previously adopted escaped assessments totalling | 65,055 |
| 21 | 7969 | Includes previously adopted escaped assessments totalling | 12,960,800 |
| 22 | 8015 | Includes previously adopted escaped assessments totalling | 3,716,200 |
| 23 | 8026 | Includes previously adopted escaped assessments totalling | 60,610 |
| 24 | 8042 | Includes previously adopted escaped assessments totalling | 2,529,520 |
| 25 | 8044 | Includes previously adopted escaped assessments totalling | 1,027,600 |
| 26 | 8049 | Includes previously adopted assessment reductions totalling | (763,000) |
| 27 | 8061 | Includes previously adopted escaped assessments totalling | 41,039,000 |
| 28 | 8089 | Includes previously adopted assessment reductions totalling | (414,200) |
| 29 | 8102 | Includes previously adopted escaped assessments totalling | 196,445 |
| 30 | 8122 | Includes previously adopted escaped assessments totalling | 1,243,000 |
| 31 | 2532 | Includes previously adopted escaped assessments totalling | 887,284 |
| 32 | 2559 | Includes previously adopted escaped assessments totalling | 921,476 |
| 33 | 2606 | Includes previously adopted net assessment reductions totalling | (40,939,649) |
| 34 | 2671 | Includes previously adopted escaped assessments totalling | 287,382 |

Recommended Assessed Values of State-Assessed Property

Table II - Notes

Lien Date - January 1, 2011

| Note No. | SBE No. | Description | Total |
|----------|---------|---|-----------------------------|
| 35 | 2720 | Includes previously adopted net assessment reductions totalling | (134,767,600) |
| 36 | 2733 | Includes previously adopted escaped assessments totalling | 921,510 |
| 37 | 2748 | Includes previously adopted escaped assessments totalling | 7,435,287 |
| 38 | 2762 | Includes previously adopted escaped assessments totalling | 73,427 |
| 39 | 3435 | Includes previously adopted escaped assessments totalling | 889,720 |
| Total | | | <u><u>(779,452,936)</u></u> |